

State Tax Commission of Missouri  
Original Assessment Outreach Training

<https://stc.mo.gov>

<https://moftp.mo.gov>

[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov)

STC Form 40 and Schedule 13

# State Tax Commission Schedule 13

- Schedule 13 provides miles of line located in each taxing jurisdiction, except school districts, for all Missouri Counties.
- Original Assessment (OA) sends each centrally assessed company a company-specific Schedule 13 with miles of line reported to the Commission from the prior tax year.
- The company updates the Schedule 13 with any new miles of line to exactly two decimal places (one-hundredth of a mile).
- All taxing jurisdictions, active as of January 1, are listed for each county. New entries for miles of line, by county, should be appropriately identified for the current tax year.
- Companies should not send the Schedule 13 to a county with no miles of line.
- The Schedule 13 must be submitted to OA and applicable counties by April 15.



**Tax Year: 2022**

**Schedule 13  
 County Apportionment**

Account Number: 1080047

County # 58 - Linn

Company Name: ABC Company, Inc.

This schedule **MUST** be filed:

By Company - to the County Clerk and State Tax Commission by April 15

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
<b>1 COUNTY WIDE</b>			
1 Linn County Ambulance	01-058-0001	346.77	_____1
2 Linn County Health	18-058-0001	346.77	_____2
3 Linn County-Developmentally Disabled	35-058-0000	346.77	_____3
4 Linn County-General Revenue	35-058-0000	346.77	_____4
5 Linn County-Senior Services	35-058-0000	346.77	_____5
<b>2 MUNICIPALITY</b>			
1 Brookfield	09-058-0001	53.24	_____1
2 Laclede	09-058-0004	0.48	_____2
3 Marceline	09-058-0006	33.17	_____3
4 Meadville	09-058-0007	0.29	_____4
<b>3 SPECIAL</b>			
1 Laclede FPD	12-058-0001	33.56	_____1
2 Linneus FPD	12-058-0002	2.79	_____2
3 Meadville FPD	12-058-0003	8.61	_____3
<b>4 ROAD</b>			
1 Marceline SRD Linn County	08-058-0001	40.58	_____1
2 Purdin SRD Linn County	08-058-0002	2.49	_____2
<b>5 TOWNSHIP</b>			
1 Baker Township Linn County	11-058-0001	14.29	_____1
2 North Benton Township Linn County	11-058-0002	4.81	_____2
3 Brookfield Township Linn County	11-058-0003	128.44	_____3
4 Bucklin Township Linn County	11-058-0004	7.47	_____4
5 Grantsville Township Linn County	11-058-0007	11.73	_____5
6 Jefferson Township Linn County	11-058-0009	33.56	_____6
7 Locust Creek Township Linn County	11-058-0010	19.25	_____7
8 Marceline Township Linn County	11-058-0011	74.51	_____8

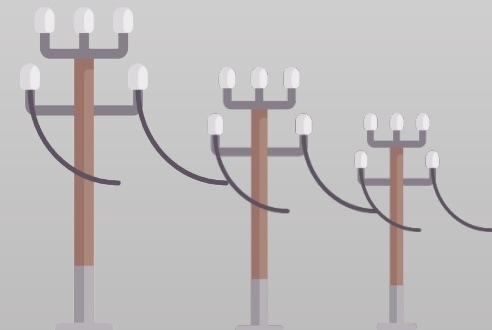
- Schedule 13s have five types of taxing jurisdictions: **County Wide, Municipality, Special, Road, and Township.**

- Miles entered in the **“2022 Miles”** Column are the miles certified in the prior tax year. Miles entered in the **“2022 Miles Updated”** Column are the Company’s updated miles, if any, for the current tax year.

- Companies only update miles in the **“2022 Miles Updated”** if miles changed from the prior year.

- If there is no change then the **“2022 Miles Updated”** column remains blank.

- If an Amendment takes place, the company and clerk must send an amended Schedule 13 to each other and OA.





State Tax Commission of Missouri  
 P.O. Box 146, Jefferson City, MO 65102-0146  
 (573) 751-2414 <https://stc.mo.gov>  
 email: OriginalAssessment@stc.mo.gov

**Schedule 13  
 County Apportionment**

**Tax Year: 2022**

Account Number: 1080047

County # 58 - Linn

Company Name: ABC Company, Inc.

This schedule **MUST** be filed:

By Company - to the County Clerk and State Tax Commission by April 15

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
9 Parson Creek Township Linn County	11-058-0013	8.61	9
10 Yellow Creek Township Linn County	11-058-0014	44.10	10

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

XYZ Township Linn County

1.00



- OA updates the “Taxing Jurisdictions by County” on the Schedule 13 in December each year.
- Clerks are responsible for adding new taxing jurisdictions **at the bottom of Schedule 13, and notifying companies**. OA uses this information, along with the State Auditor’s report, to update the Schedule 13 each December.
- Any discrepancies noted on the Schedule 13 by the Clerk should be discussed with the company immediately upon receipt.



# State Tax Commission Form 40

- Clerks prepare the Form 40 with data from the certified Schedule 14s received from the Assessor.
- The Form 40, with the county clerk's signature, date, and the county's seal affixed, is the county clerk's certification for each company's miles of line in the county taxing jurisdictions, excluding school districts. (Section 151.040 RSMo).
- The Form 40 and the associated Schedule 13 for each centrally assessed company must be certified and submitted by the county clerk to the Original Assessment Section (Section 151.040 RSMo) by May 15.
- The Form 40 assessed values are used as a reconciliation tool for the Original Assessment Section and the Administration Section in conjunction with the Form 11/11A.

# Navigate to Form 40

To navigate to the Form 40 on the STC's website, Select the tab for the "Clerks" section and then the "Commonly Used Forms" link.

The screenshot displays the State Tax Commission website interface. At the top, the header includes the text "State of Missouri" and "State Tax Commission" in large font. To the right of the header are links for "MO.gov", "Find an Agency", "Online Services", and a search bar. Below the header is a navigation menu with tabs for "Home", "About", "File An Appeal", "Appeal Lookup", "FAQs", "Legal Decisions", and "Open Meetings".

The main content area is titled "Popular Topics" and features a horizontal menu with five tabs: "Assessor", "Clerks", "Collectors", "Railroads & Utilities", and "Aircraft". A red arrow points to the "Clerks" tab, which is highlighted with a white border. Below this menu, a dropdown list of links is visible. A second red arrow points to the "Commonly Used Forms" link in this list. Other links in the list include "Resources", "Certifications", "Annual Report", "Consumer Price Index" (with a broken image icon), and "Clerk Directory".

# Navigate to Form 40

Under the “Commonly Used Forms” banner, select the “2022 – Form 40\_All Counties” link (third section down from the top).



State of Missouri  
**State Tax Commission**

Home About File An Appeal Appeal Lookup FAQs

## Commonly Used Forms

January 3rd, 2022

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**[BOE Appeal Form](#)** 

**Assistance**  
Contact Amy Westermann, Chief Counsel – Legal, at 573-751-1730 or [amy.westermann@stc.mo.gov](mailto:amy.westermann@stc.mo.gov) for assistance.

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**[Form 11/11A](#)** 

**Assistance**  
Contact Stacey Jacobs, Administrative Secretary – Administration, at 573-751-1716 or [stacey.jacobs@stc.mo.gov](mailto:stacey.jacobs@stc.mo.gov) for assistance.

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**[2022 – Form 40\\_All Counties](#)** 

**Assistance**  
Contact Jeffrey Smith, Manager – Original Assessment Section, at 573-526-6403 or [jeffrey.smith@stc.mo.gov](mailto:jeffrey.smith@stc.mo.gov) for assistance.



# Navigate to Form 40

Download and open the “2022 – Form 40\_All Counties” Excel workbook then select and save appropriate county worksheet.

	<b>State Tax Commission of Missouri</b> P.O. Box 146, Jefferson City, MO 65102-0146 (573) 751-2414 <a href="https://stc.mo.gov">https://stc.mo.gov</a> email: <a href="mailto:OriginalAssessment@stc.mo.gov">OriginalAssessment@stc.mo.gov</a>	<b>Form 40</b>			
<b>Tax Year: 2022</b>	<b>Statement of Railroad and Utility Property</b>				
<b>Instructions</b>					
<p>Form 40 – “Statement of Railroad and Utility Property” is used by the county clerk to certify the miles of line reported on each centrally assessed company’s Schedule 13, County Apportionment, and to certify the county’s locally assessed values of both the real “operating” property and personal “operating” property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.</p> <p>Form 40 and associated Schedule13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.</p> <p>The county clerk must ensure that they place an “X” in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.</p> <p>If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission’s Original Assessment Section at <a href="mailto:OriginalAssessment@stc.mo.gov">OriginalAssessment@stc.mo.gov</a> or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.</p> <p><b>Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation &amp; transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).</b></p> <p>The “Total <u>Real</u> Property” assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real “Operating” Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form11/11A – (Aggregate Abstract).</p>					
<b>County: # 1</b>	<b>Adair</b>	<b>Schedule 13</b>	<b>Locally Assessed Values</b>		
<i>Account</i>	<i>Account</i>	<i>13</i>	<i>Real</i>	<i>Personal</i>	<i>Total</i>
001 - Adair	002 - Andrew	003 - Atchison	004 - Audrain	005 - Barry	006 - Barton









# Form 40 Data Placement

STATE TAX COMMISSION OF MISSOURI		TAX YEAR	
SCHEDULE 14		2022	
PAGE 1		Assessed Values of Locally Assessed Property NOT Used in the Movement of Services	
COMPANY NAME:		ACCOUNT NUMBER:	
ABC Company, Inc.		1030002	
COUNTY NAME:		COUNTY NUMBER:	
Adair		1	
LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR MARKET VALUE ASSESSED VALUE
<b>OPERATING PROPERTY:</b>			
<b>REAL: (Complete Schedule 15OP and / or CWIP REAL)</b>			
1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200 239,430
2	CWIP LAND (Complete Schedule 15OP)		
3	CWIP (Complete CWIP REAL)	116,335	98,883 31,642
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	556,335	847,083 271,072
<b>TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)</b>			
5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	4,836	388,260 129,420
6	Office Furniture, Office Fixtures and Office Equipment	53,207	47,886 15,962
7	Information Systems (Computers and Peripheral Equipment)		
8	Materials and Supplies	752,426	677,183 225,728
9	Other TANGIBLE PERSONAL Property	827,195	380,097 126,699
10	CWIP PERSONAL	116,335	98,885 32,962
11	Total TANGIBLE PERSONAL Operating Property (Sum of Line 5 through Line 10)	1,753,999	1,592,311 530,771
12	Total Operating Property (Sum of Line 4 and Line 11)	2,310,334	2,439,394 801,843
<b>NONOPERATING PROPERTY:</b>			
13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)		10,300 3,300
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)		
15	Total Nonoperating Property (Sum of Line 13 and Line 14)		10,300 3,300
<b>TOTAL COUNTY PROPERTY:</b>			
16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,310,334	2,449,694 805,143
17	New Construction and Improvements for REAL Property (No Land)		
18	<input type="checkbox"/> Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk.		

STATE TAX COMMISSION OF MISSOURI		TAX YEAR	
SCHEDULE 14		2022	
PAGE 1		Assessed Values of Locally Assessed Property NOT Used in the Movement of Services	
COMPANY NAME:		ACCOUNT NUMBER:	
ABC Company, Inc.		1030002	
COUNTY NAME:		COUNTY NUMBER:	
Adair		1	
<p>Form 40 - "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported on each centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed values of both the real "operating" property and personal "operating" property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.</p> <p>Form 40 and associated Schedule 13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.</p> <p>The county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.</p> <p>If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission's Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.</p> <p>Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation &amp; transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).</p> <p>The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form 11/11A - (Aggregate Abstract).</p>			
County: #	1	Adair	Schedule 13
Account Number		Account Name	Locally Assessed Values
			Real Property (From Schedule 14 Page 1 of 2 Line 4)
			Personal Property (From Schedule 14 Page 1 of 2 Line 11)
			Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)
1030002	ABC Company, Inc.	x	271,072 530,771 801,843
Total From Supplemental Page			
			Total Real Property 271,072
			Total Personal Property 530,771
			Total 801,843

- Form 40 data comes from the Assessor certified Schedule 14, page 1.
- Take REAL Operating Property, Line 4 of Assessed Value and report on the Form 40 under Real Property, highlighted in Red.
- Take TANGIBLE PERSONAL Operating Property, Line 11 of Assessed Value and report on the Form 40 under Personal Property, highlighted in Green.
- Take TOTAL OPERATING PROPERTY, Line 12 of Assessed Value and report on the Form 40 under Total Assessed Value, highlighted in Blue.

**DO NOT INCLUDE NON-OPERATING PROPERTY REPORTED ON FORM 40**



SCHEDULE 14

**STATE TAX COMMISSION OF MISSOURI**  
 Contact the Original Assessment Section for assistance at  
[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov) or 573-751-2414 (option 3)  
**Assessed Values of Locally Assessed Property**  
**NOT Used in the Movement of Services**

TAX YEAR

**2022**

PAGE 1

**COMPANY NAME:** ABC Company, Inc. **ACCOUNT NUMBER:** 1030002

**COUNTY NAME:** Adair **COUNTY NUMBER:** 1

LINE NO.	DESCRIPTION	ORIGINAL COST	TO BE COMPLETED BY ASSESSOR	
			MARKET VALUE	ASSESSED VALUE

**OPERATING PROPERTY:**

**REAL: (Complete Schedule 15OP and / or CWIP REAL)**

1	REAL Operating Property (Complete Schedule 15OP)	440,000	748,200	239,430
2	CWIP LAND (Complete Schedule 15OP)			
3	CWIP (Complete CWIP REAL)	116,335	98,883	31,642
4	Total REAL Operating Property (Sum of Line 1 through Line 3)	556,335	847,083	271,072

**TANGIBLE PERSONAL: (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)**

5	MO DOR Registered Transportation Equipment (Complete Schedule 16)	4,836	388,260	129,420
6	Office Furniture, Office Fixtures and Office Equipment	53,207	47,886	15,962
7	Information Systems (Computers and Peripheral Equipment)			
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12	Total Operating Property (Sum of Line 4 and Line 11)	2,310,334	2,439,394	801,843

**NONOPERATING PROPERTY:**

13	Total REAL Nonoperating Property (Complete Schedule 15NP and / or CWIP REAL)		10,300	3,300
14	Total TANGIBLE PERSONAL Nonoperating Property (Complete Schedule 16 and / or TANGIBLE PERSONAL Property Declaration)			
15	Total Nonoperating Property (Sum of Line 13 and Line 14)		10,300	3,300

**TOTAL COUNTY PROPERTY:**

16	Total Operating and Nonoperating Property (Sum of Line 12 and Line 15)	2,310,334	2,449,694	805,143
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17 New Construction and Improvements for REAL Property (No Land)

18  Company should check here when a Schedule 13, County Apportionment, is not filed with the county clerk



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Form 40

Tax Year: 2022

Statement of Railroad and Utility Property

**Instructions**

Form 40 – "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported on each centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed values of both the real "operating" property and personal "operating" property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.

Form 40 and associated Schedule 13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.

The county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.

If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission's Original Assessment Section at [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov) or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.

Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).

The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form 11/11A – (Aggregate Abstract).

County: #	Adair	Schedule 13	Locally Assessed Values		
			Real Property (From Schedule 14 Page 1 of 2 Line 4)	Personal Property (From Schedule 14 Page 1 of 2 Line 11)	Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)
1030002	ABC Company, Inc.	x	271,072	530,771	801,843
			<i>Total From Supplemental Page</i>		
			<i>Total Real Property</i>		271,072
			<i>Total Personal Property</i>		530,771
			<i>Total</i>		801,843

# How to Digitally Sign the Form 40

The screenshot shows the Microsoft Excel ribbon with the 'Insert' tab selected. A red arrow points to the 'Text Box' icon in the 'Text' group. Another red arrow points to the 'Text Box' icon in the ribbon. A third red arrow points to a text box containing the name 'Stacey A. Cowan' in the spreadsheet. A fourth red arrow points to a text box containing the text 'YOUR TEXT HERE' in the spreadsheet.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
67										0									
68					<i>Page Total</i>	100	50	150											
69					I, <u>Stacey A. Cowan</u>														
70					Clerk of the County Commission, do hereby certify, under the seal of the county commission, that the enclosed schedules represent a true, full and complete description indicating the miles in each jurisdiction owned, used, or leased by the centrally assessed railroad and utility companies listed above on January 1, as ascertained by the County Commission. I further certify that the County Commission has fully complied with the provisions of Section 151.040 RSMo.														
71																			
72																			
73					<i>Signature of County Clerk</i>	<i>Adair County</i>	<i>Date</i>												
74																			

- Click the “Insert” tab, then the “Text Box” icon, and a “Your Text Here” box will appear
- Type your “Name” in the “Text Box”, then drag and drop the “Text Box” with “Name” to appropriate location

# How to Digitally Sign the Form 40, cont.

Excel ribbon: File, Home, Insert, Page Layout, Formulas, Data, Review, View, Acrobat, Format. Tell me what you want to do...

Form text:

67

68 *Page Total* 100 50 150

69 I, Stacey A. Cowan, Clerk of the County Commission, do hereby certify, under the seal

70 of the county commission, that the enclosed schedules represent a true, full and complete description indicating

71 the miles in each jurisdiction owned, used, or leased by the centrally assessed railroad and utility companies

72 listed above on January 1, as ascertained by the County Commission. I further certify that the County

73 Commission has fully complied with the provisions of Section 151.040 RSMo.

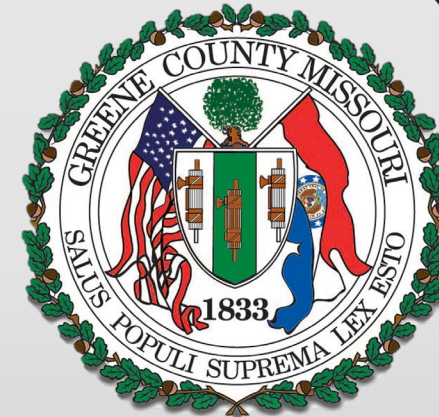
74 *Signature of County Clerk* *Adair County* *Date*  
*Stacey A. Cowan* 05-15-2022

- Type “Name” in the “Signature of County Clerk” text field
- Type “Date” in the “Date” text field
- You may change font, size, or color if desired

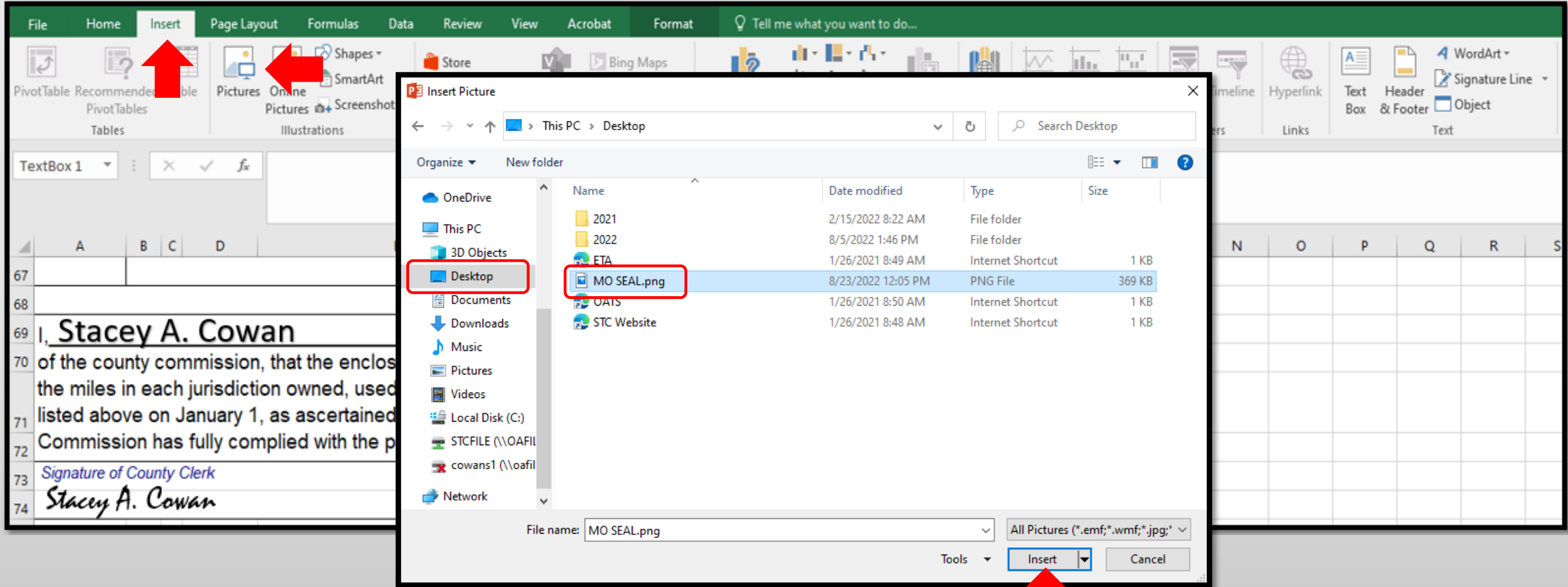


# How to Affix County Seal to the Form 40

- Find County Seal
  - Google
  - Your website
  - In your office
- Save image to your desktop



# How to Affix County Seal to Form 40, cont.



- Click the “Insert” tab, then the “Pictures” icon, and an “Insert Picture” box will appear
- Navigate to saved image location, i.e.; “Desktop”, and select “Seal Image”, then click the “Insert” button

# How to Affix County Seal to Form 40, cont.

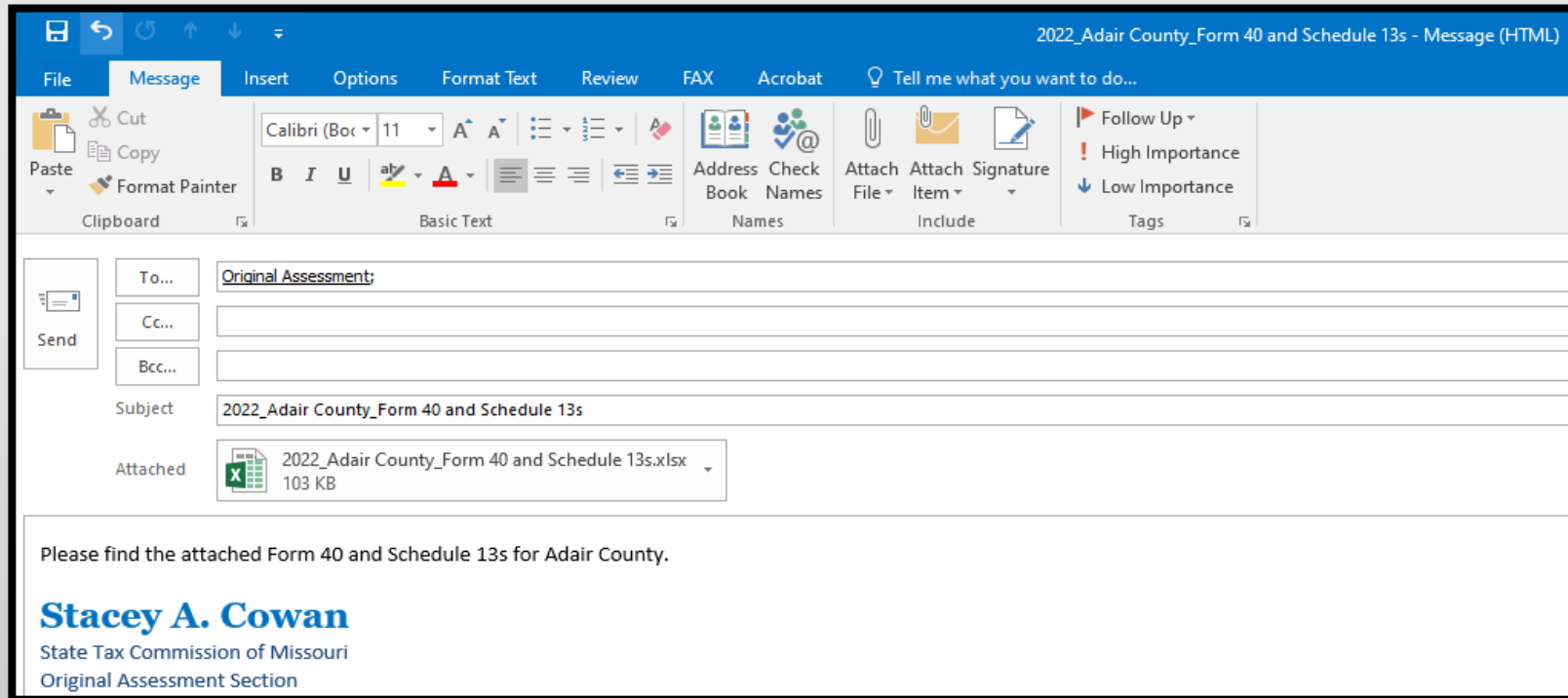
The screenshot shows the Microsoft Excel interface with the 'Insert' tab selected. The ribbon includes options for PivotTable, Recommended PivotTables, Table, Pictures, Online Pictures, Illustrations, Store, My Add-ins, Visio Data Visualizer, Bing Maps, People Graph, Recommended Charts, PivotChart, 3D Map, Tours, Line, Column, Win/Loss, Sparklines, Slicer, Timeline, Filters, Hyperlink, Links, Text Box, Header & Footer, Object, WordArt, and Signature Line. The worksheet grid shows a form with the following content:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
67										0										
68	<i>Page Total</i>					100	50	150												
69	I, <u>Stacey A. Cowan</u> , Clerk of the County Commission, do hereby certify, under the seal																			
70	of the county commission, that the enclosed schedules represent a true, full, and complete description indicating																			
71	the miles in each jurisdiction owned, used, or leased by the centrally as well as the electric and utility companies																			
72	listed above on January 1, as ascertained by the County Commission. I, the County																			
73	<i>Signature of County Clerk</i>					<i>Adair County</i>					<i>Date</i>									
74	<i>Stacey A. Cowan</i>										05-15-2022									

- County Seal will appear. You may change size and move to desired location
- E-signature Block is now complete, with; “Text Box” name, “Typed” Signature & Date, and Picture Insert of County Seal

# Ways to Send the Form 40 and Schedule 13s to OA

1. Combine the Form 40 Excel worksheet with all the Schedule 13 Excel worksheets and send to OA in one Excel workbook. – **PREFERRED**



Subject: **Must** include;

- Year
- County Name
- Contents being sent

Attachment: **Must** include;

- Year
- County Name
- Form or Schedule Name

Send to;

[originalassessment@stc.mo.gov](mailto:originalassessment@stc.mo.gov)  
or via FTP in same format





# How to Save Form 40 and Sch. 13s in One Workbook cont.

- Open Schedule 13s one at a time to move and save to the “Form 40 and Schedule 13” Excel workbook
- Once the company Schedule 13 is open, right click the tab at the bottom
- Select “Move or Copy” and box pictured to the right will appear
- Select the “Create a copy” checkbox
- Click the “To book:” dropdown
- Select “Form 40 and Schedule 13 Excel Workbook”
- Click “(move to end)” and click “OK”

**State Tax Commission of Missouri**  
P.O. Box 146, Jefferson City, MO 65102-0146  
(573) 751-2414      <https://stc.mo.gov>  
email: OriginalAssessment@stc.mo.gov

**Schedule 13**  
**County Apportionment**

**Tax Year: 2022**

**Account Number: 1040018**      **County 1 - Adair**

**Company Name: Sinclair Pipeline Company**

**This schedule MUST be filed:**  
**By Company - to the County Clerk and State Tax Commission by April 15**  
**By County Clerk - to the State Tax Commission by April 15**

Taxing Authority	2022 Miles	2022 Miles Updated
<b>1 COUNTY</b>		
1 Adair County	10.31	1
2 Adair County	10.31	2
3 Adair County	10.31	3
4 Adair County	10.31	4
5 Adair County	10.31	5
6 Adair County	10.31	6
<b>2 MUNICIPALITIES</b>		
1 Brashear		1
2 Kirksville		2
3 Novinger		3

**001** (+)

**Move or Copy** ? x

Move selected sheets

To book:  
Adair County - Form 40 and Schedule 13s.xlsx

Before sheet:  
001 - Adair  
1030007  
1030011  
1040006  
(move to end)

Create a copy



OK Cancel



# How to Save Form 40 and Sch. 13s in One Workbook cont.

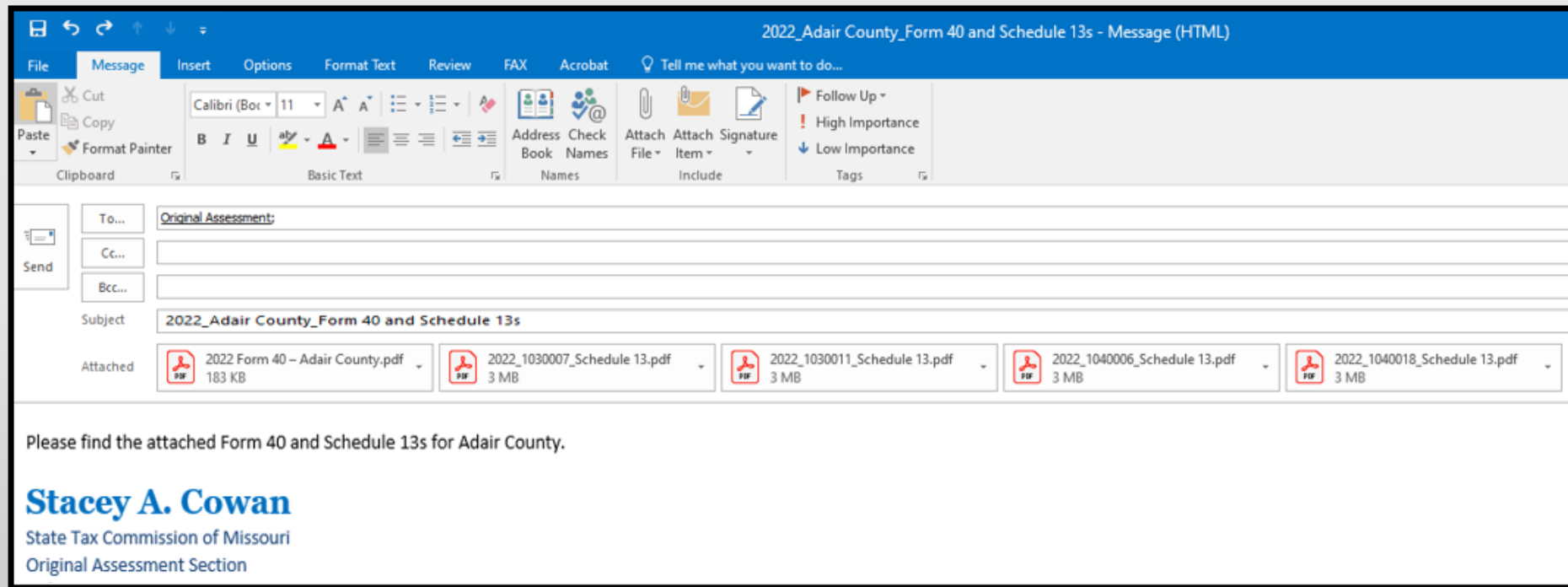
- Once all Schedule 13s are moved to the Form 40 and Schedule 13s Excel workbook
- Save and send via email as one attachment to:  
[originalassessment@stc.mo.gov](mailto:originalassessment@stc.mo.gov)



		<b>State Tax Commission of Missouri</b> P.O. Box 146, Jefferson City, MO 65102-0146 (573) 751-2414 <a href="https://stc.mo.gov">https://stc.mo.gov</a> email: <a href="mailto:OriginalAssessment@stc.mo.gov">OriginalAssessment@stc.mo.gov</a>				
				<b>Form 40</b>		
		<b>Tax Year: 2022</b>		<b>Statement of Railroad and Utility Property</b>		
		<b>County: # 1</b>	<b>Adair</b>	<b>Schedule 13</b>	<b>Locally Assessed Values</b>	
<i>Account Number</i>	<i>Account Name</i>		<i>Real Property (From Schedule 14 Page 1 of 2 Line 4)</i>	<i>Personal Property (From Schedule 14 Page 1 of 2 Line 11)</i>	<i>Total Assessed Value (From Schedule 14 Page 1 of 2 Line 12)</i>	
						
1030007	Union Electric Company dba Ameren Missouri	X	100,000	25,000	125,000	
1030011	Ameren Transmission Company of Illinois	X	150,000	50,000	200,000	
1040006	Mid-America Pipeline Company, LLC	X	25,000	5,000	30,000	
1040018	Sinclair Pipeline Company	X	15,000	8,000	23,000	
1040021	BP Pipelines (North America), Inc		80,000	30,000	110,000	
1060002	BNSF Railway Company		200,000	75,000	275,000	
<div style="border: 1px solid red; padding: 2px;"> <span style="background-color: #e0e0e0; padding: 2px;">001 - Adair</span> <span style="padding: 2px;">1030007</span> <span style="padding: 2px;">1030011</span> <span style="padding: 2px;">1040006</span> <span style="padding: 2px;">1040018</span> <span style="padding: 2px;">+</span> </div>						

# Ways to Send the Form 40 and Schedule 13s to OA

2. Modify Excel worksheet with adequate Print Selection, save as PDF, and send to OA as individual PDFs.



Subject: **Must** include;

- Year
- County Name
- Contents being sent

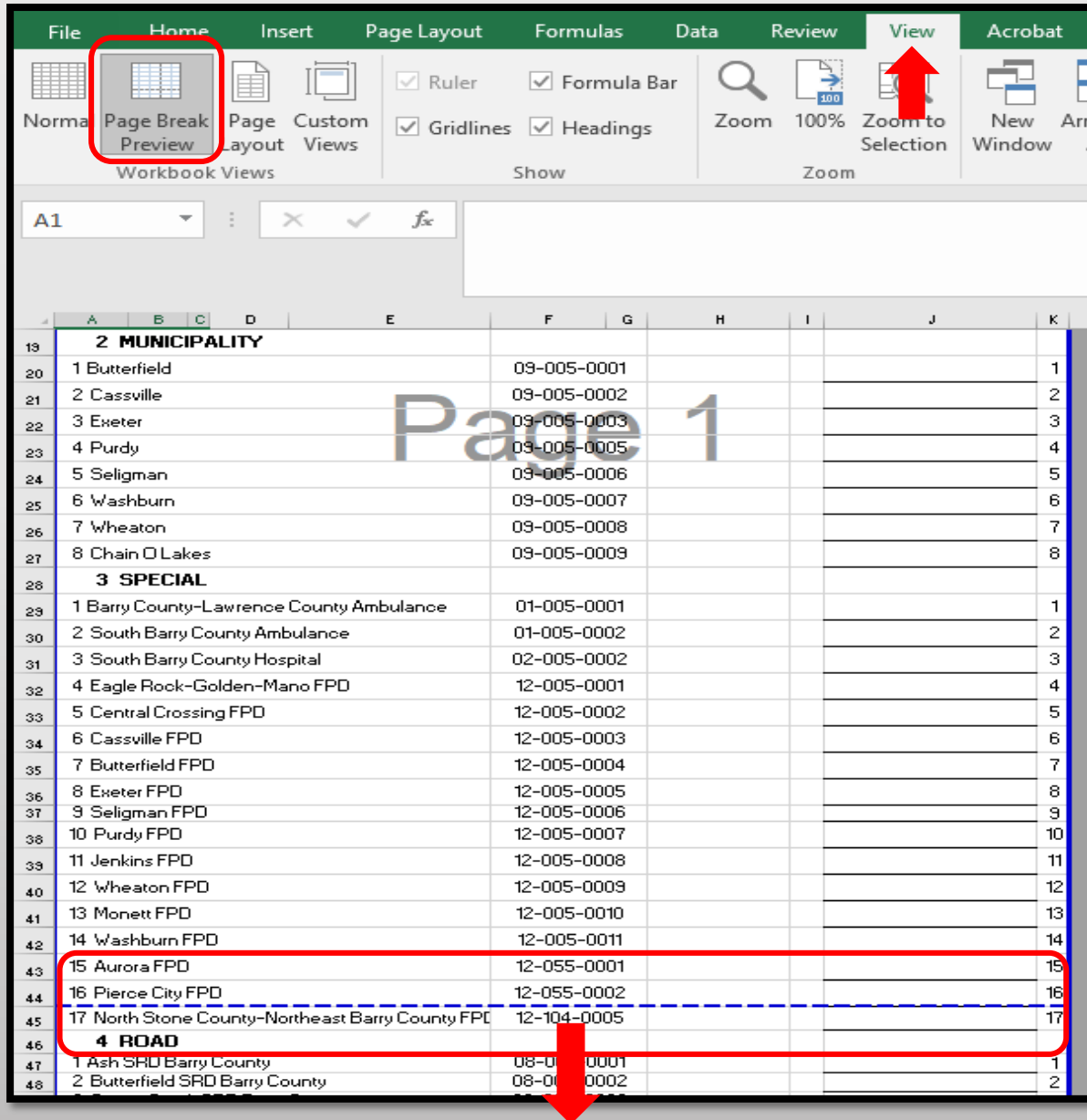
Attachment: **Must** include;

- Year
- Account number
- Form or Schedule Name

Send to;

[originalassessment@stc.mo.gov](mailto:originalassessment@stc.mo.gov)  
or via FTP in same format

# Modify Excel Worksheet Print Selection & Save as PDF



- From the “View” tab, click “Page Break Preview”.
- Blue dotted lines will appear, indicating the print page.
- Move “Rows” and “Columns” within the blue dotted print lines as needed.
- Simply drag and drop blue dotted line to desired location.




# Modify Excel Worksheet Print Selection & Save as PDF, cont.

	A	B	C	D	E	F	G	H	I	J	K
13	<b>1 COUNTY WIDE</b>										
14	1	Barry County-Lawrence County Library				10-005-0001		126.50			1
15	2	Barry County Health				18-005-0001		126.50			2
16	3	Barry County-Developmentally Disabled				35-005-0000		126.50			3
17	4	Barry County-General Revenue				35-005-0000		126.50			4
18	5	Barry County-Senior Services				35-005-0000		126.50			5
19	<b>2 MUNICIPALITY</b>										
20	1	Butterfield				09-005-0001		5.34			1
21	2	Cassville				09-005-0002					2
22	3	Exeter				09-005-0003					3
23	4	Purdy				09-005-0005		12.29			4
24	5	Seligman				09-005-0006					5
25	6	Washburn				09-005-0007					6
26	7	Wheaton				09-005-0008					7
27	8	Chain O Lakes				09-005-0009					8
28	<b>3 SPECIAL</b>										
29	1	Barry County-Lawrence County Ambulance				01-005-0001		89.64			1
30	2	South Barry County Ambulance				01-005-0002		18.64			2
31	3	South Barry County Hospital				02-005-0002		17.21			3
32	4	Eagle Rock-Golden-Mano FPD				12-005-0001					4
33	5	Central Crossing FPD				12-005-0002					5
34	6	Cassville FPD				12-005-0003					6
35	7	Butterfield FPD				12-005-0004		20.46			7
36	8	Exeter FPD				12-005-0005					8
37	9	Seligman FPD				12-005-0006					9
38	10	Purdy FPD				12-005-0007		38.49			10
39	11	Jenkins FPD				12-005-0008					11
40	12	Wheaton FPD				12-005-0009					12
41	13	Monett FPD				12-005-0010		46.14			13
42	14	Washburn FPD				12-005-0011					14
43	15	Aurora FPD				12-055-0001					15
44	16	Pierce City FPD				12-055-0002					16
45	17	North Stone County-Northeast Barry County FPD				12-104-0005					17
46	<b>4 ROAD</b>										
47	1	Ash SRD Barry County				08-005-0001					
48	2	Butterfield SRD Barry County				08-005-0002		20.89			

- Line 17 “North Stone County-Northeast Barry County FPD” of the Schedule 13 will now print to Page 1.
- Page Breaks can go up and down, or left and right.
- Once this is complete, everything moved within the blue dotted lines, will print to chosen page.

# Modify Excel Worksheet Print Selection & Save as PDF, cont.


**State Tax Commission of Missouri**  
 P.O. Box 146, Jefferson City, MO 65102-0146  
 (573) 751-2414 <https://stc.mo.gov>  
 email: OriginalAssessment@stc.mo.gov

**Schedule 13**

**County Apportionment**

**Tax Year: 2021** **County 5 - Barry**

**Account Number: 1070111**

**Company Name: Gascoage Technologies, LLC**

**This schedule MUST be filed:**

**By Company - to the County Clerk and State Tax Commission by April 15**

**By County Clerk - to the State Tax Commission by May 15**

Taxing Jurisdiction	District	2021 Miles	2021 Miles Updated
<b>1 COUNTY WIDE</b>			
1 Barry County-Lawrence County Library	10-005-0001	_____	_____ 1
2 Barry County Health	18-005-0001	_____	_____ 2
3 Barry County-Developmentally Disabled	35-005-0000	_____	_____ 3
4 Barry County-General Revenue	35-005-0000	_____	_____ 4
5 Barry County-Senior Services	35-005-0000	_____	_____ 5
<b>2 MUNICIPALITY</b>			
1 Butterfield	09-005-0001	_____	_____ 1
2 Cassville	09-005-0002	_____	_____ 2
3 Exeter	09-005-0003	_____	_____ 3
4 Purdy	09-005-0005	_____	_____ 4
5 Seligman	09-005-0006	_____	_____ 5
6 Washburn	09-005-0007	_____	_____ 6
7 Wheaton	09-005-0008	_____	_____ 7
8 Chain O Lakes	09-005-0009	_____	_____ 8
<b>3 SPECIAL</b>			
1 Barry County-Lawrence County Ambulance	01-005-0001	_____	_____ 1
2 South Barry County Ambulance	01-005-0002	_____	_____ 2
3 South Barry County Hospital	02-005-0002	_____	_____ 3
4 Eagle Rock-Golden-Mano FPD	12-005-0001	_____	_____ 4
5 Central Crossing FPD	12-005-0002	_____	_____ 5
6 Cassville FPD	12-005-0003	_____	_____ 6
7 Butterfield FPD	12-005-0004	_____	_____ 7
8 Exeter FPD	12-005-0005	_____	_____ 8
9 Seligman FPD	12-005-0006	_____	_____ 9
10 Purdy FPD	12-005-0007	_____	_____ 10
11 Jenkins FPD	12-005-0008	_____	_____ 11
12 Wheaton FPD	12-005-0009	_____	_____ 12
13 Monett FPD	12-005-0010	_____	_____ 13
14 Washburn FPD	12-005-0011	_____	_____ 14
15 Aurora FPD	12-055-0001	_____	_____ 15
16 Pierce City FPD	12-055-0002	_____	_____ 16
17 North Stone County-Northeast Barry County FPD	12-104-0005	_____	_____ 17

Date Printed: 8/23/2022 Page: 1 of 2

**4 ROAD**

1 Ash SRD Barry County	08-005-0001	_____	_____ 1
2 Butterfield SRD Barry County	08-005-0002	_____	_____ 2
3 Capps Creek SRD Barry County	08-005-0003	_____	_____ 3
4 Corsicana SRD Barry County	08-005-0004	_____	_____ 4
5 Crane Creek SRD Barry County	08-005-0005	_____	_____ 5
6 Exeter SRD Barry County	08-005-0006	_____	_____ 6
7 Flat Creek SRD Barry County	08-005-0007	_____	_____ 7
8 Greasy Creek SRD 35 Barry County	08-005-0008	_____	_____ 8
9 Jenkins SRD 20 Barry County	08-005-0009	_____	_____ 9
10 Kings Prairie SRD Barry County	08-005-0010	_____	_____ 10
11 Liberty Common SRD 34 Barry County	08-005-0011	_____	_____ 11
12 McDonald SRD 19 Barry County	08-005-0012	_____	_____ 12
13 Mineral Springs SRD 10 Barry County	08-005-0013	_____	_____ 13
14 Mountain SRD 22 Barry County	08-005-0015	_____	_____ 14
15 Ozark SRD Barry County	08-005-0016	_____	_____ 15
16 Pioneer SRD 31 Barry County	08-005-0017	_____	_____ 16
17 Pleasant Ridge SRD 25 Barry County	08-005-0018	_____	_____ 17
18 Purdy SRD 28 Barry County	08-005-0019	_____	_____ 18
19 Roaring River SRD 2 Barry County	08-005-0020	_____	_____ 19
20 Shell Knob SRD 9 Barry County	08-005-0021	_____	_____ 20
21 Sugar Creek SRD 3 Barry County	08-005-0022	_____	_____ 21
22 Viola SRD 21 Barry County	08-005-0023	_____	_____ 22
23 Washburn SRD 4 Barry County	08-005-0024	_____	_____ 23
24 Wheaton SRD 19 Barry County	08-005-0025	_____	_____ 24
25 White River SRD 7 Barry County	08-005-0026	_____	_____ 25
26 Monett SRD Barry County	08-005-0027	_____	_____ 26

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Date Printed: 8/23/2022 Page: 2 of 2

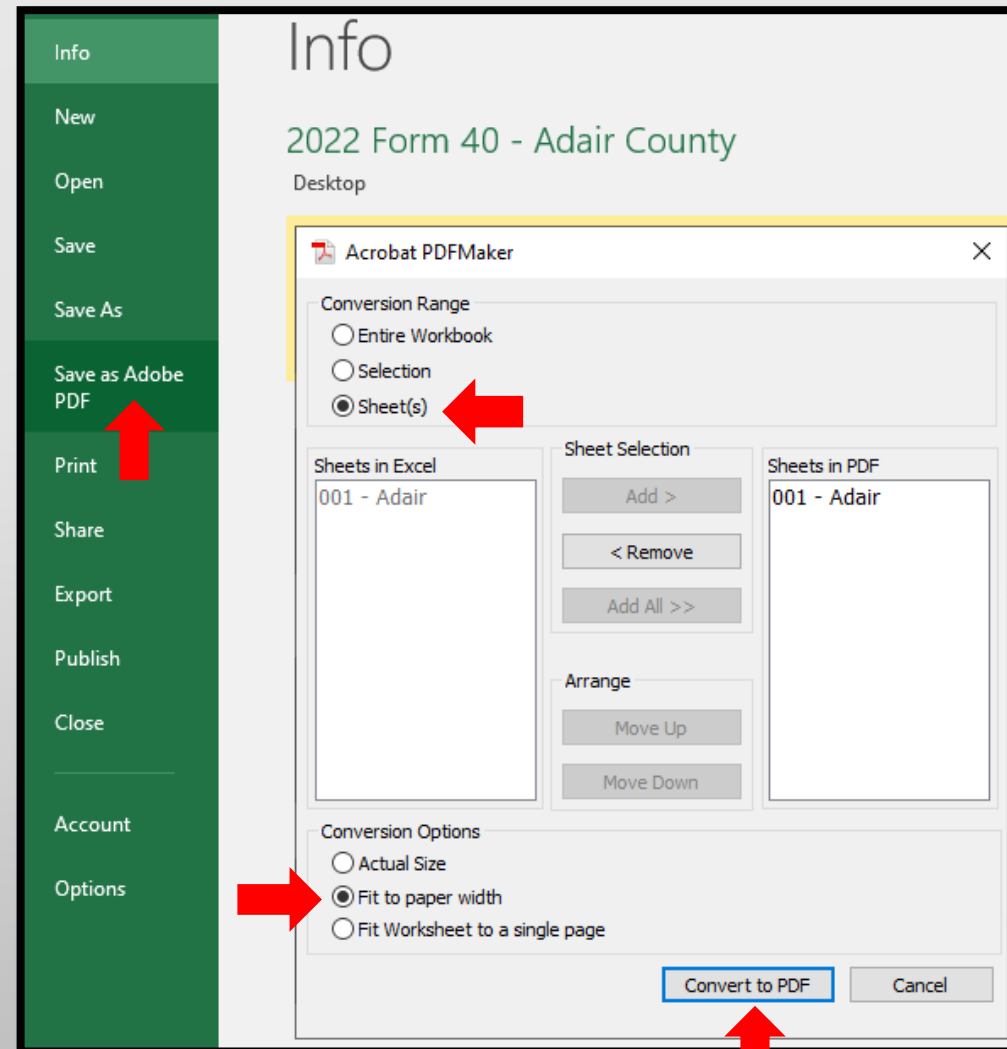
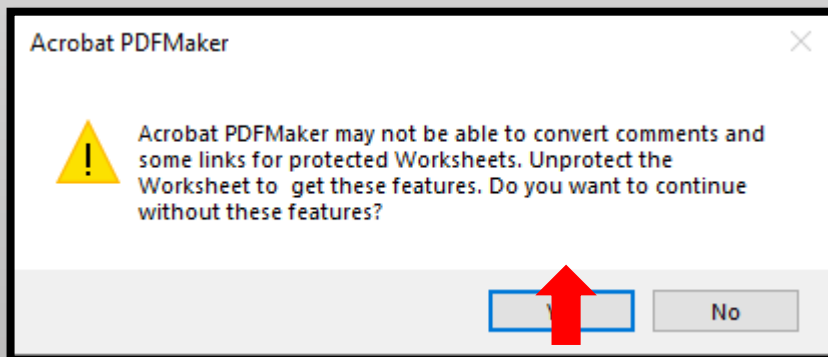
After Page Break





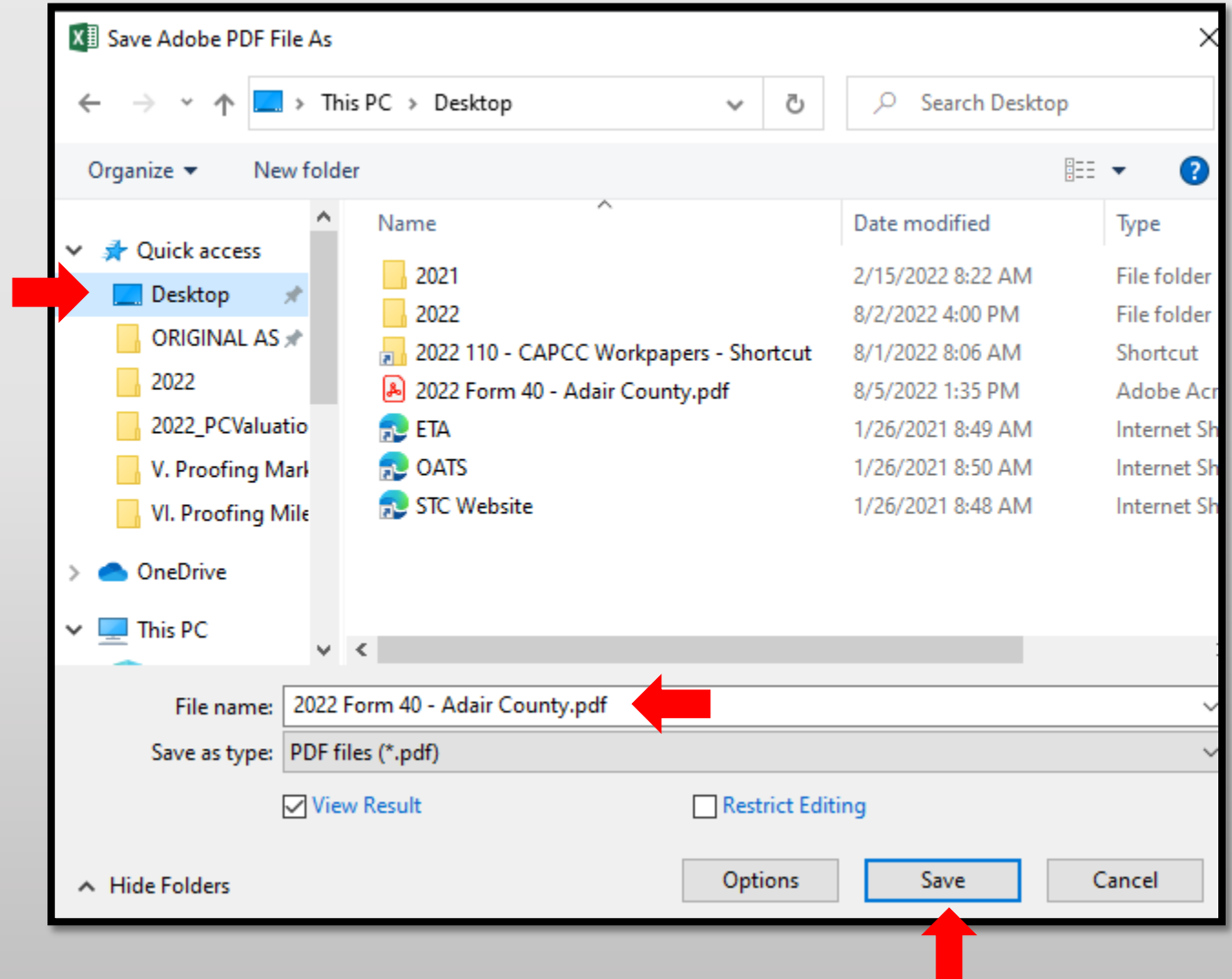
# Modify Excel Worksheet Print Selection & Save as PDF, cont.

- Note – Ensure that print area is set up in Excel before saving to PDF
- Click the “File” tab and select “Save as Adobe PDF”
- Select the “Sheet(s)” button under “Conversion Range”
- Select the “Fit to paper width” button under “Conversion Options”
- Click “Convert to PDF”
- Error message may appear, click “Yes”



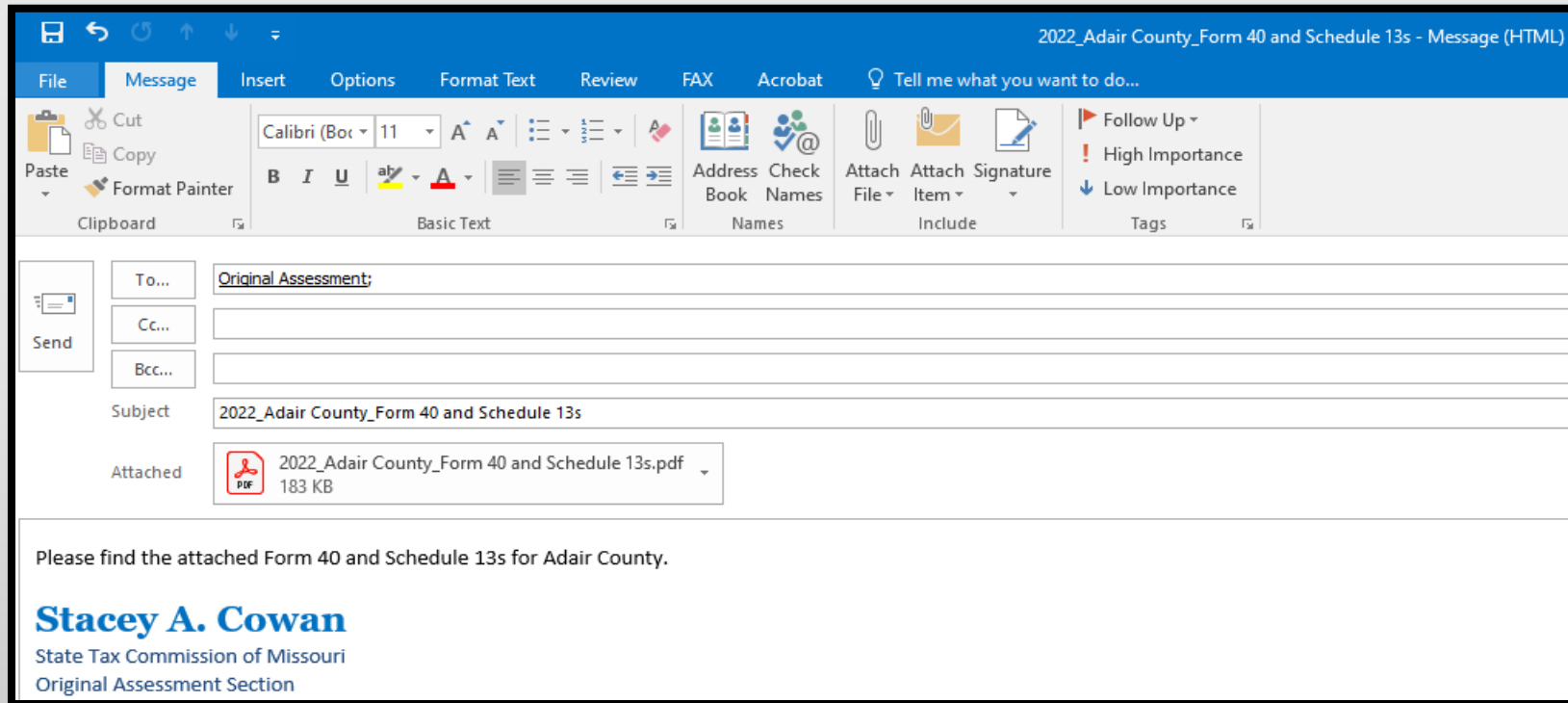
# Modify Excel Worksheet Print Selection & Save as PDF, cont.

- Type, **2022 Form 40 – Adair County** in the “File Name” text box
- Select Location you wish to save, i.e.; Desktop
- Click the “Save” button
- Send via email as individual PDF attachment to:  
[originalassessment@stc.mo.gov](mailto:originalassessment@stc.mo.gov)



# Ways to Send the Form 40 and Schedule 13s to OA

## 3. Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat.



Subject: **Must** include;

- Year
- County Name
- Contents being sent

Attachment: **Must** include;

- Year
- County Name
- Form or Schedule Name

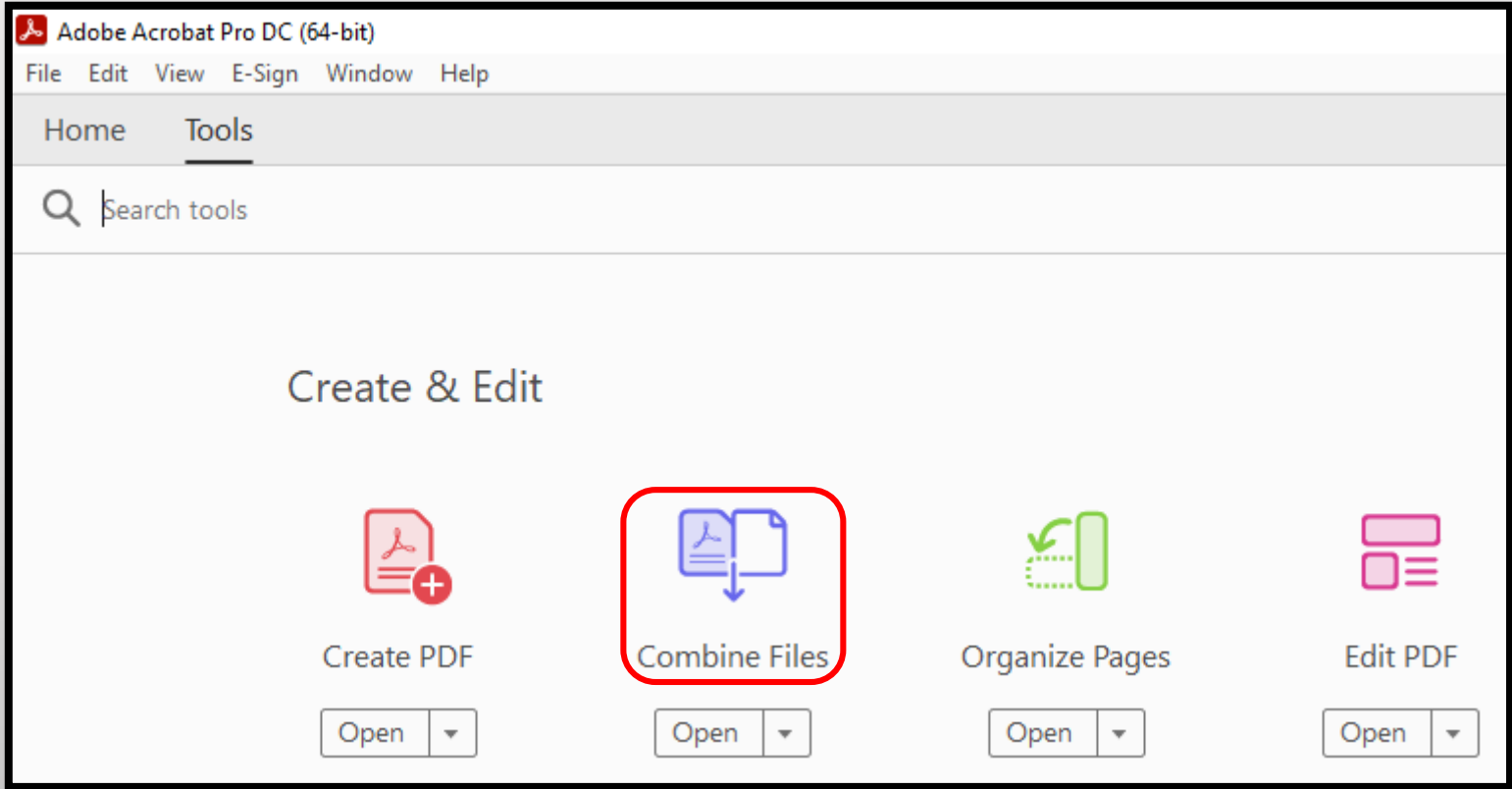
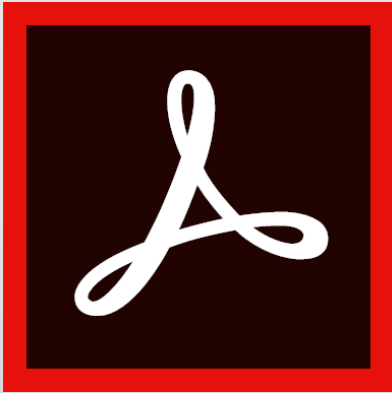
Send to;

[originalassessment@stc.mo.gov](mailto:originalassessment@stc.mo.gov)  
or via FTP in same format

# How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat

- Open Acrobat to combine files; Open the Tools tab and select “Combine files”
- Add files; Click “Add Files” and select the files you want to include
- You can merge PDFs or a mix of PDF documents
- Arrange and delete content; Click, drag, and drop to reorder files or press “Delete” to remove any content you don’t want
- Combine files; When you are finished adding and arranging, click “Combine Files”
- Save as a PDF file; Name your file and click the “Save” button

# How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat



# How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat



Add files by clicking the button below or drag and drop them here. You can also add the current open files from below.

**Add Files**

**Add Open Files**

Adobe Acrobat Pro DC (64-bit)

File Edit View E-Sign Window Help

Home Tools

Combine Files

Add Files... Remove

Add Files

This PC > Desktop

Search Desktop

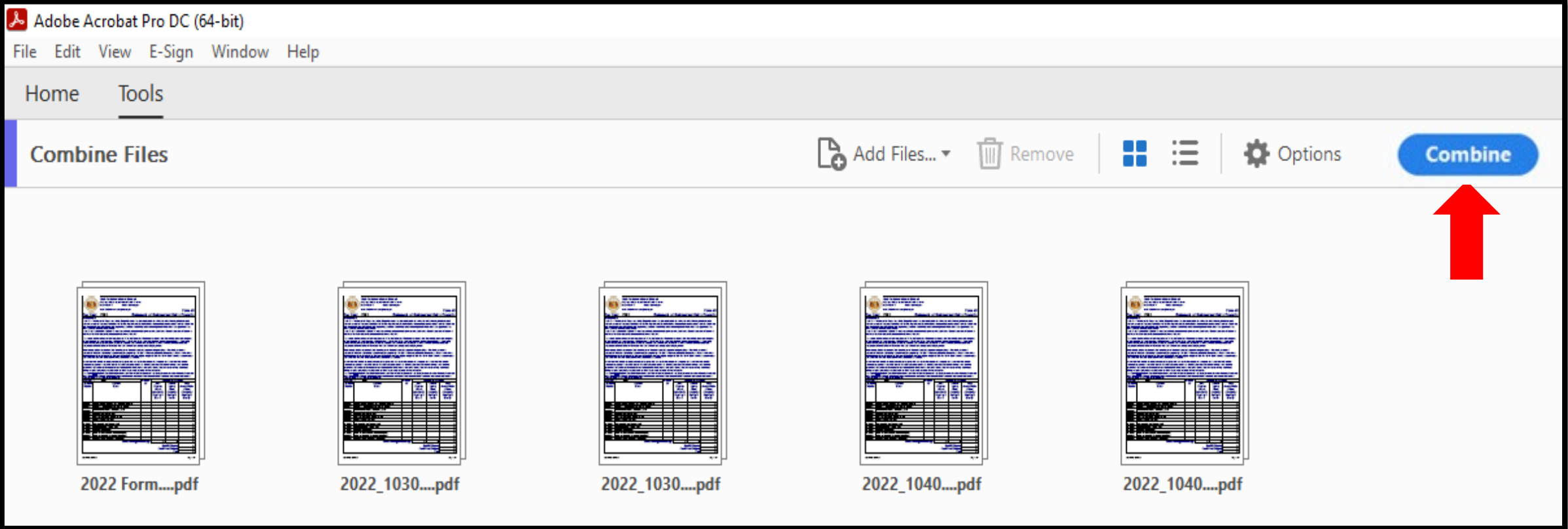
Name	Date modified	Type	Size
2021	2/15/2022 8:22 AM	File folder	
2022	8/5/2022 1:46 PM	File folder	
Clerks Presentation	8/29/2022 12:05 PM	File folder	
2022 Form 40 – Adair County.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1030007_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1030011_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1040006_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
2022_1040018_Schedule 13.pdf	8/26/2022 4:05 PM	Adobe Acrobat D...	
ETA	1/26/2021 8:49 AM	Internet Shortcut	
OATS	1/26/2021 8:50 AM	Internet Shortcut	

File name: "2022\_1040018\_Schedule 13.pdf" "2022 Form 40 – Adair Cc" All Supported Formats (\*.pdf;\*.i)

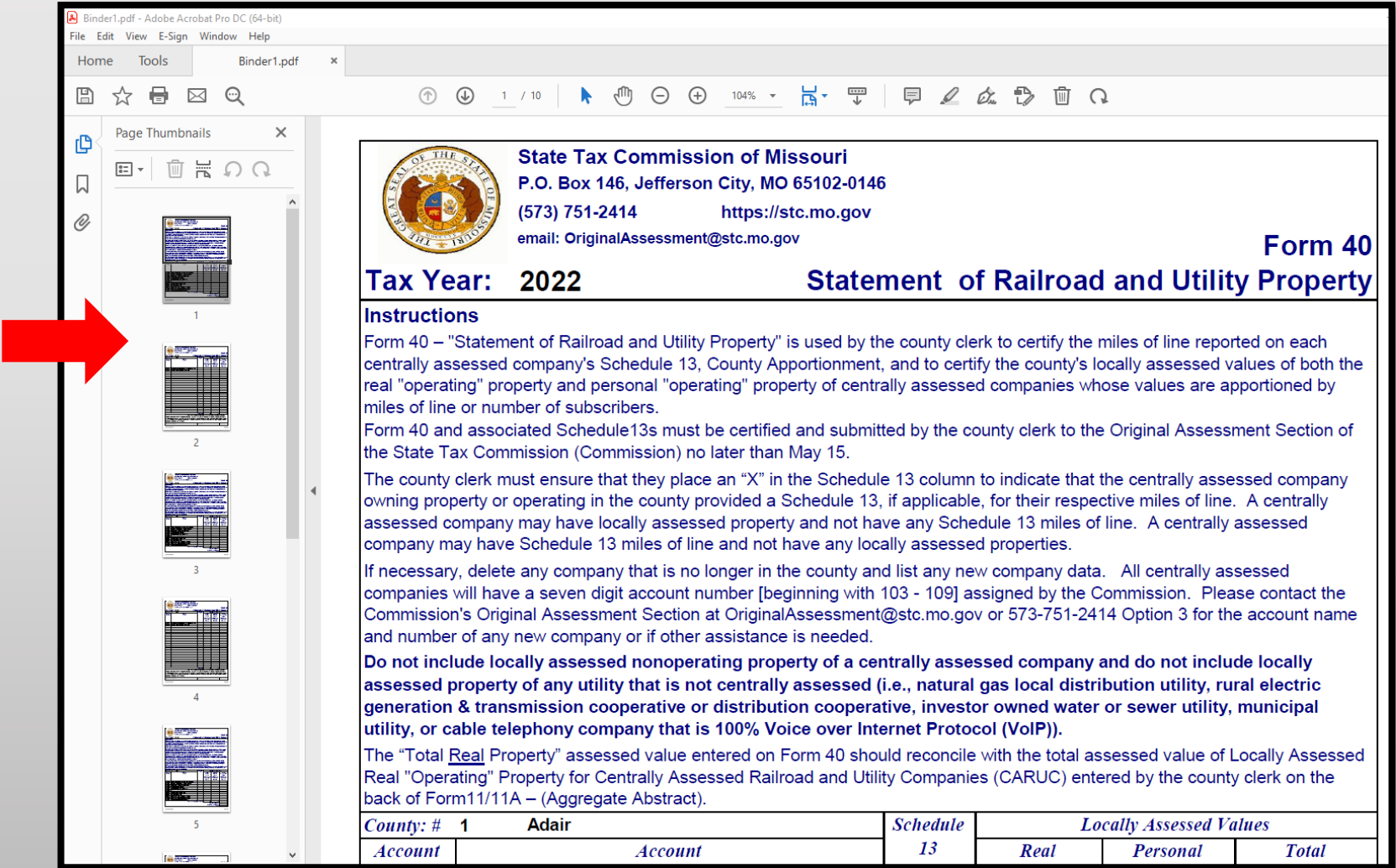
Open Cancel



# How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat



# How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat



The screenshot shows the Adobe Acrobat Pro DC interface with a PDF binder named 'Binder1.pdf'. The left sidebar displays a 'Page Thumbnails' panel with five thumbnails, numbered 1 through 5. A red arrow points to this panel. The main content area shows the first page of the binder, which is a form titled 'Form 40 Statement of Railroad and Utility Property' for the 'Tax Year: 2022'. The form includes contact information for the State Tax Commission of Missouri and detailed instructions for users. At the bottom of the form, there is a table with columns for 'County: #', 'Adair', 'Schedule 13', and 'Locally Assessed Values' (subdivided into 'Real', 'Personal', and 'Total').

**State Tax Commission of Missouri**  
P.O. Box 146, Jefferson City, MO 65102-0146  
(573) 751-2414      <https://stc.mo.gov>  
email: [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov)

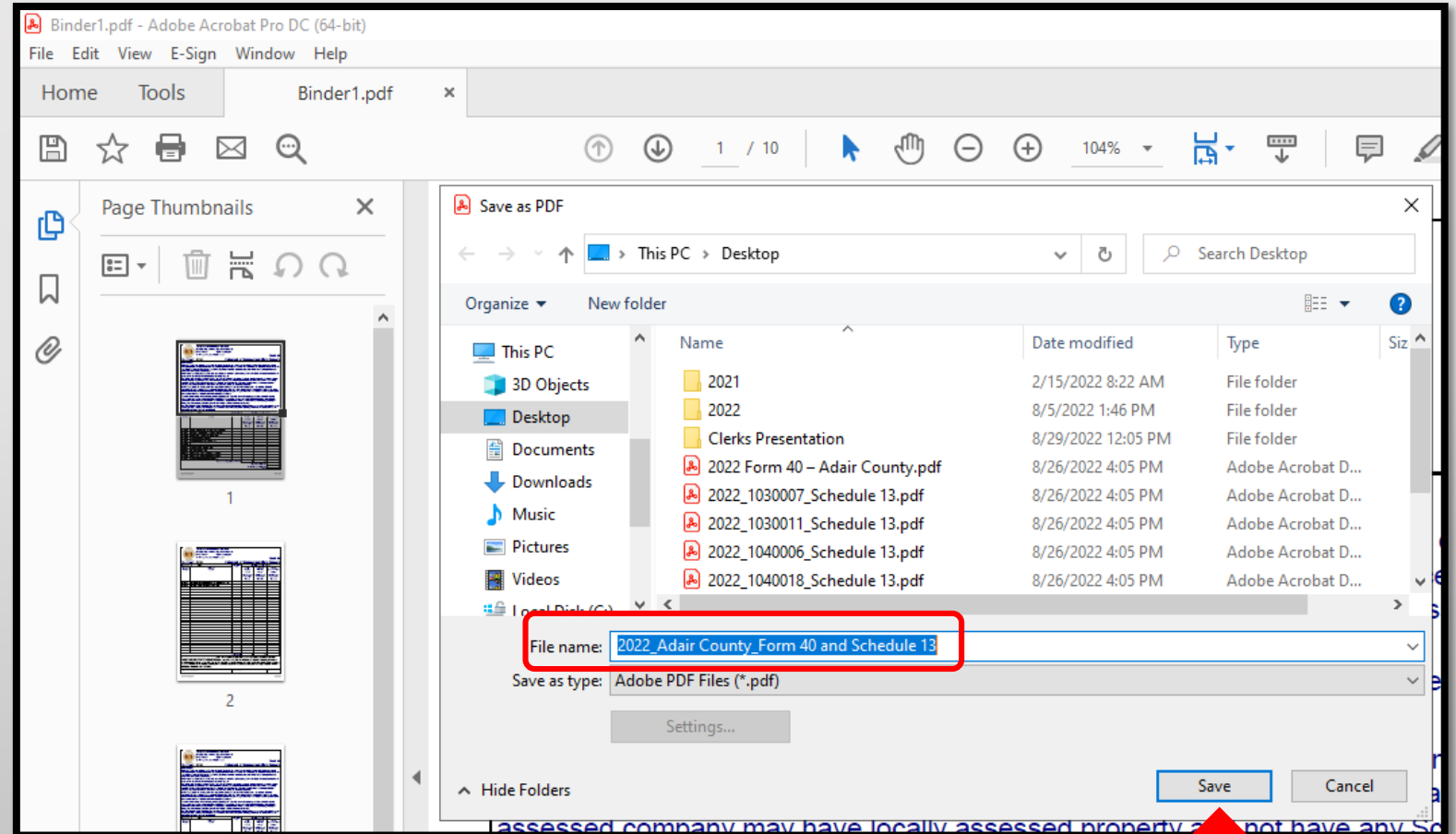
**Form 40**  
**Tax Year: 2022**      **Statement of Railroad and Utility Property**

**Instructions**  
Form 40 – "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line reported on each centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed values of both the real "operating" property and personal "operating" property of centrally assessed companies whose values are apportioned by miles of line or number of subscribers.  
Form 40 and associated Schedule 13s must be certified and submitted by the county clerk to the Original Assessment Section of the State Tax Commission (Commission) no later than May 15.  
The county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally assessed company owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. A centrally assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally assessed company may have Schedule 13 miles of line and not have any locally assessed properties.  
If necessary, delete any company that is no longer in the county and list any new company data. All centrally assessed companies will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact the Commission's Original Assessment Section at [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov) or 573-751-2414 Option 3 for the account name and number of any new company or if other assistance is needed.  
**Do not include locally assessed nonoperating property of a centrally assessed company and do not include locally assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, rural electric generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, municipal utility, or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).**  
The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Locally Assessed Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county clerk on the back of Form 11/11A – (Aggregate Abstract).

County: #	Adair	Schedule 13	Locally Assessed Values		
Account	Account	13	Real	Personal	Total

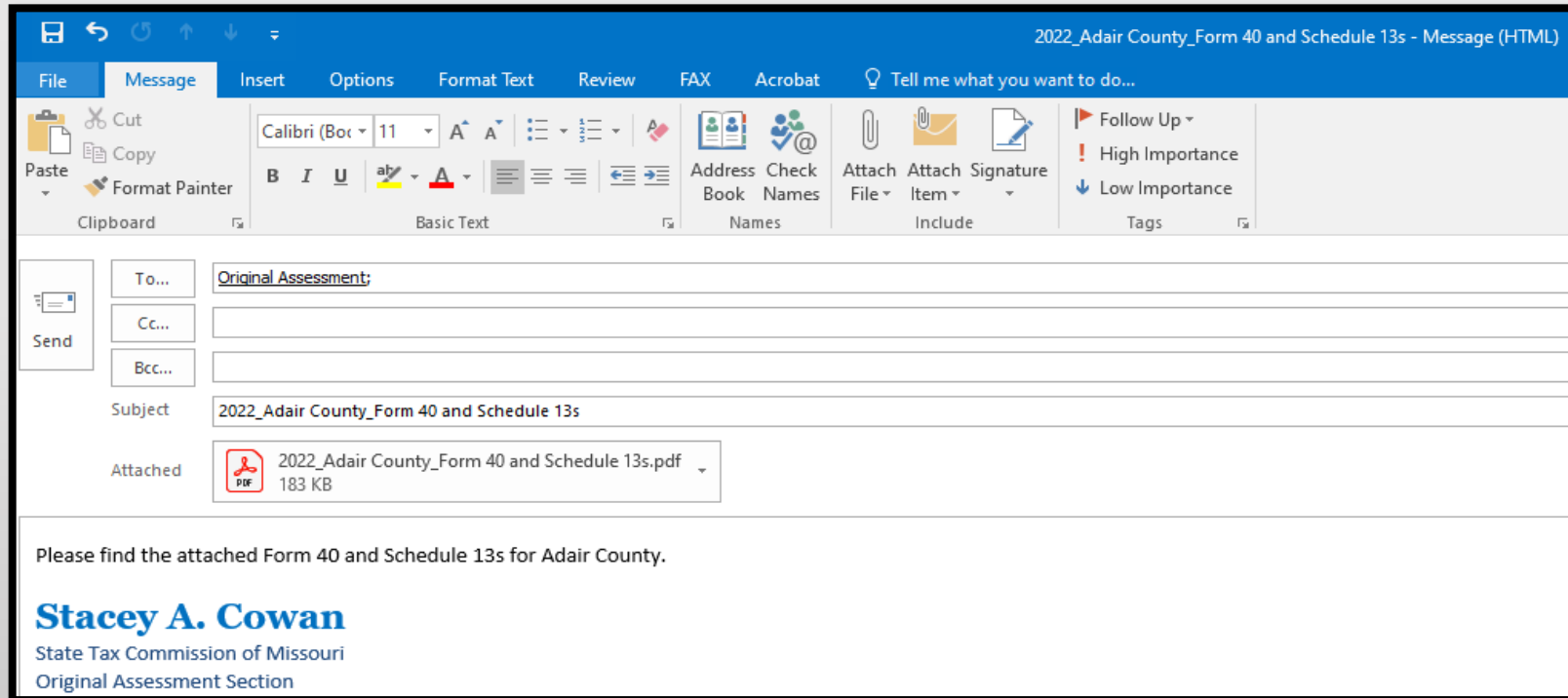
# How to Combine the Form 40 and Schedule 13s in One PDF Attachment Using Adobe Acrobat

- Type, **2022\_Adair County\_Form 40 and Schedule 13** in the “File Name” text box
- Select Location you wish to save, i.e.; Desktop
- Click the “Save” button
- Send via email as individual PDF attachment to:  
[originalassessment@stc.mo.gov](mailto:originalassessment@stc.mo.gov)



# Ways to Send the Form 40 and Schedule 13s to OA

4. **ORGANIZE** Schedule 13s in the same order as the Form 40 list of companies.



Subject: **Must** include;

- Year
- County Name
- Contents being sent

Attachment: **Must** include;


- Year
- County Name
- Form or Schedule Name

Send to;

[originalassessment@stc.mo.gov](mailto:originalassessment@stc.mo.gov)  
or via FTP in same format

# How to Send the Form 40 and Schedule 13s to OA

- When scanning the Form 40 and Schedule 13s in one document/attachment, sequence the Schedule 13s per the Form 40 list order.

 **State Tax Commission of Missouri**  
P.O. Box 146, Jefferson City, MO 65102-0146  
(573) 751-2414 <https://stc.mo.gov>  
email: OriginalAssessment@stc.mo.gov

**Tax Year: 2022** **Statement of Railroad and Utility**

**Instructions**

Form 40 – "Statement of Railroad and Utility Property" is used by the county clerk to certify the miles of line report centrally assessed company's Schedule 13, County Apportionment, and to certify the county's locally assessed va real "operating" property and personal "operating" property of centrally assessed companies whose values are app of line or number of subscribers.

Form 40 and associated Schedule13s must be certified and submitted by the county clerk to the Original Assesme the State Tax Commission (Commission) no later than May 15.


The county clerk must ensure that they place an "X" in the Schedule 13 column to indicate that the centrally asses owning property or operating in the county provided a Schedule 13, if applicable, for their respective miles of line. assessed company may have locally assessed property and not have any Schedule 13 miles of line. A centrally a company may have Schedule 13 miles of line and not have any locally assessed properties.

If necessary, delete any company that is no longer in the county and list any new company data. All centrally ass will have a seven digit account number [beginning with 103 - 109] assigned by the Commission. Please contact th Original Assessment Section at OriginalAssessment@stc.mo.gov or 573-751-2414 Option 3 for the account name any new company or if other assistance is needed.

Do not include locally assessed nonoperating property of a centrally assessed company and do not includ assessed property of any utility that is not centrally assessed (i.e., natural gas local distribution utility, run generation & transmission cooperative or distribution cooperative, investor owned water or sewer utility, r or cable telephony company that is 100% Voice over Internet Protocol (VoIP)).

The "Total Real Property" assessed value entered on Form 40 should reconcile with the total assessed value of Lr Real "Operating" Property for Centrally Assessed Railroad and Utility Companies (CARUC) entered by the county of Form11/11A – (Aggregate Abstract).

County: # 1 Adair		Schedule 13	Locally Assessed Va	
Account Number	Account Name		Real Property (From Schedule 14 Page 1 of 2 Line 4)	Personal Property (From Schedule 14 Page 1 of 2 Line 11)
1030007	Union Electric Company dba Ameren Missouri			
1030011	Ameren Transmission Company of Illinois			
1040006	Mid-America Pipeline Company, LLC			
1040018	Sinclair Pipeline Company			

 **State Tax Commission of Missouri**  
P.O. Box 146, Jefferson City, MO 65102-0146  
(573) 751-2414 <https://stc.mo.gov>  
email: OriginalAssessment@stc.mo.gov

**Tax Year: 2022** **Schedule 13**  
**County Apportionment**

**Account Number: 1030007** **County 1 - Adair**

**Company Name: Union Electric Company dba Ameren Missouri**

**This schedule MUST be filed:**  
**By Company - to the County Clerk and State Tax Commission by April 15**  
**By County Clerk - to the State Tax Commission by May 15**

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			

**By County Clerk - to the State Tax Commission by May 15**

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			

**By County Clerk - to the State Tax Commission by May 15**

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			

**By Company - to the County Clerk and State Tax Commission by April 15**  
**By County Clerk - to the State Tax Commission by May 15**

Taxing Jurisdiction	District	2022 Miles	2022 Miles Updated
1 COUNTY WIDE			



# Things to Double Check Before Sending the Form 40 and Schedule 13s to OA

- Do the figures on the Form 40 match the Assessed Value per the Schedule 14
- Is there an “X” on the Form 40 for companies with a Schedule 13
- Is the Signature Block complete
- Does the Subject Line in the email include; Year, County Name, and items enclosed
- Do the attachments enclosed in the email include; Year, County Name, and Form or Schedule name
- Are all the Schedule 13s included with the Form 40 submission
- Be sure to send the Final Schedule 13 to OA with the Form 40 submission
- Contact company with any questions, concerns, or missing items